

FIRST REGULAR SESSION  
[ P E R F E C T E D ]  
SENATE SUBSTITUTE FOR  
**SENATE BILL NO. 307**  
95TH GENERAL ASSEMBLY

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INTRODUCED BY SENATOR DEMPSEY.

Offered March 30, 2009.

Senate Substitute adopted, March 30, 2009.

Taken up for Perfection March 30, 2009. Bill declared Perfected and Ordered Printed.

TERRY L. SPIELER, Secretary.

1446S.03P

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**AN ACT**

To amend chapter 190, RSMo, by adding thereto fifteen new sections relating to ambulance service reimbursement allowance tax, with penalty provisions and an expiration date.

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*Be it enacted by the General Assembly of the State of Missouri, as follows:*

Section A. Chapter 190, RSMo, is amended by adding thereto fifteen new  
2 sections, to be known as sections 190.800, 190.803, 190.806, 190.809, 190.812,  
3 190.815, 190.818, 190.821, 190.824, 190.827, 190.830, 190.833, 190.836, 190.839,  
4 and 1, to read as follows:

**190.800. 1. Each ground ambulance service, except for any  
2 ambulance service owned and operated by an entity owned and  
3 operated by the state of Missouri, including but not limited to any  
4 hospital owned or operated by the board of curators, as defined in  
5 chapter 172, RSMo, or any department of the state, shall, in addition to  
6 all other fees and taxes now required or paid, pay an ambulance service  
7 reimbursement allowance tax for the privilege of engaging in the  
8 business of providing ambulance services in this state.**

9 **2. For the purpose of this section, the following terms shall  
10 mean:**

11 **(1) "Ambulance", the same meaning as such term is defined in  
12 section 190.100;**

13           (2) "Ambulance service", the same meaning as such term is  
14 defined in section 190.100;

15           (3) "Engaging in the business of providing ambulance services in  
16 this state", accepting payment for such services;

17           (4) "Gross receipts", all amounts received by an ambulance  
18 service licensed under section 190.109 for its own account from the  
19 provision of all emergency services, as defined in section 190.100, to the  
20 public in the state of Missouri, but shall not include revenue from taxes  
21 collected under law, grants, subsidies received from governmental  
22 agencies, or the value of charity care.

190.803. 1. Each ambulance service's reimbursement allowance  
2 shall be based on its gross receipts using a formula established by the  
3 department of social services by rule. The determination of tax due  
4 shall be the monthly gross receipts reported to the department of social  
5 services multiplied by the tax rate established by rule by the  
6 department of social services. Such tax rate may be a graduated rate  
7 based on gross receipts and shall not exceed a rate of six percent per  
8 annum of gross receipts.

9           2. Notwithstanding any other provision of law to the contrary,  
10 any action respecting the validity of the rules promulgated under this  
11 section or section 190.815 or 190.833 shall be filed in the circuit court  
12 of Cole County. The circuit court of Cole County shall hear the matter  
13 as the court of original jurisdiction.

190.806. Each ambulance service shall keep such records as may  
2 be necessary to determine the amount of its reimbursement  
3 allowance. On or before the first day of October of each year, every  
4 ambulance service shall submit to the department of social services a  
5 statement that accurately reflects such information as is necessary to  
6 determine such ambulance service's reimbursement allowance  
7 tax. Each licensed ambulance service shall report gross receipts to the  
8 department of social services. The information obtained by the  
9 department of social services shall be confidential and any employee  
10 of the department of social services who discloses any such information  
11 for any other purpose, except as authorized by law, shall be guilty of a  
12 class B misdemeanor.

190.809. 1. The director of the department of social services shall

2 make a determination as to the amount of ambulance service  
3 reimbursement allowance tax due from each ambulance service.

4       2. The director of the department of social services shall notify  
5 each ambulance service of the annual amount of its reimbursement  
6 allowance tax on or before the first day of October each year. Such  
7 amount may be paid in monthly increments over the balance of the  
8 reimbursement allowance tax period, as set forth in subsection 1 of  
9 section 190.821.

10       3. The department of social services is authorized to offset the  
11 federal reimbursement allowance tax owed by an ambulance service  
12 against any MO HealthNet payment due such ambulance service, if the  
13 ambulance service requests such an offset. The amounts to be offset  
14 shall result, so far as practicable, in withholding from the ambulance  
15 service an amount substantially equivalent to the assessment to be due  
16 from the ambulance service. The office of administration and state  
17 treasurer are authorized to make any fund transfers necessary to  
18 execute the offset.

19       4. The department of social services may adjust the tax rate  
20 quarterly on a prospective basis. The department of social services  
21 may adjust more frequently for individual ambulance services if there  
22 is a substantial and statistically significant change in their service  
23 provider characteristics. The department of social services may define  
24 such adjustment criteria by rule.

190.812. 1. Each ambulance service reimbursement allowance tax  
2 determination shall be final after receipt of written notice from the  
3 department of social services, unless the ambulance service files a  
4 protest with the director of the department of social services setting  
5 forth the grounds on which the protest is based, within thirty days  
6 from the date of receipt of written notice from the department of social  
7 services to the ambulance service.

8       2. If a timely protest is filed, the director of the department of  
9 social services shall reconsider the determination and, if the ambulance  
10 service has so requested, the director or the director's designee shall  
11 grant the ambulance service a hearing to be held within forty-five days  
12 after the protest is filed, unless extended by agreement between the  
13 ambulance service and the director. The director shall issue a final

14 decision within forty-five days of the completion of the hearing. After  
15 reconsideration of the reimbursement allowance determination and a  
16 final decision by the director of the department of social services, an  
17 ambulance service's appeal of the director's final decision shall be to  
18 the administrative hearing commission in accordance with section  
19 208.156, RSMo, and section 621.055, RSMo.

190.815. The director of the department of social services shall  
2 prescribe by rule the form and content of any document required to be  
3 filed under sections 190.800 to 190.836. No later than November 30,  
4 2009, the department of social services shall promulgate rules to  
5 implement the provisions of sections 190.830 to 190.836.

190.818. 1. The ambulance service reimbursement allowance tax  
2 owed or, if an offset has been requested, the balance, if any, after such  
3 offset shall be remitted by the ambulance service to the department of  
4 social services. The remittance shall be made payable to the director  
5 of the department of revenue. The amount remitted shall be deposited  
6 in the state treasury to the credit of the "Ambulance Service  
7 Reimbursement Allowance Fund", which is hereby created for the sole  
8 purpose of providing payments to ambulance services. All investment  
9 earnings of the ambulance service reimbursement allowance fund shall  
10 be credited to the ambulance service reimbursement allowance  
11 fund. The unexpended balance in the ambulance service  
12 reimbursement allowance fund at the end of the biennium is exempt  
13 from the provisions of section 33.080, RSMo. The unexpended balance  
14 shall not revert to the general revenue fund, but shall accumulate in  
15 the ambulance service reimbursement allowance fund from year to  
16 year.

17 2. An offset as authorized by this section or a payment to the  
18 ambulance service reimbursement allowance fund shall be accepted as  
19 payment of the ambulance service's obligation imposed by section  
20 190.800.

21 3. The state treasurer shall maintain records that show the  
22 amount of money in the ambulance service reimbursement allowance  
23 fund at any time and the amount of any investment earnings on that  
24 amount. The department of social services shall disclose such  
25 information to any interested party upon written request.

190.821. 1. An ambulance service reimbursement allowance tax  
2 period as provided in sections 190.800 to 190.836 shall be from the first  
3 day of October to the thirtieth day of September. The department shall  
4 notify each ambulance service with a balance due on the thirtieth day  
5 of September of each year the amount of such balance due. If any  
6 ambulance service fails to pay its ambulance service reimbursement  
7 allowance tax within thirty days of such notice, the reimbursement  
8 allowance shall be delinquent. The reimbursement allowance tax may  
9 remain unpaid during an appeal as provided in section 190.812.

10 2. Except as otherwise provided in this section, if any  
11 reimbursement allowance tax imposed under section 190.800 is unpaid  
12 and delinquent, the department of social services may proceed to  
13 enforce the state's lien against the property of the ambulance service  
14 and to compel the payment of such reimbursement allowance tax in the  
15 circuit court having jurisdiction in the county where the ambulance  
16 service is located. In addition, the director of the department of social  
17 services or the director's designee may cancel or refuse to issue,  
18 extend, or reinstate a MO HealthNet participation agreement to any  
19 ambulance service which fails to pay such delinquent reimbursement  
20 allowance tax required by section 190.800 unless under appeal as  
21 allowed in section 190.812.

22 3. Except as otherwise provided in this section, failure to pay a  
23 delinquent reimbursement allowance tax imposed under section 190.800  
24 shall be grounds for denial, suspension, or revocation of a license  
25 granted under this chapter. The director of the department of social  
26 services may notify the department of health and senior services to  
27 deny, suspend, or revoke the license of any ambulance service which  
28 fails to pay a delinquent reimbursement allowance tax unless under  
29 appeal as provided in section 190.812.

190.824. Nothing in sections 190.800 to 190.836 shall be deemed  
2 to affect or in any way limit the tax-exempt or nonprofit status of any  
3 ambulance service granted by state or federal law.

190.827. The department of social services shall make payments  
2 to those ambulance services that have a valid MO HealthNet  
3 participation agreement with the department. The ambulance service  
4 reimbursement allowance shall not be used to supplant, and shall be in

5 addition to, general revenue payments to ambulance services.

190.830. The requirements of sections 190.800 to 190.830 shall  
2 apply only so long as the revenues generated under section 190.800 are  
3 eligible for federal financial participation as provided in sections  
4 190.800 to 190.836 and payments are made under section 190.800. For  
5 the purpose of this section, "federal financial participation" means the  
6 federal government's share of Missouri's expenditures under the MO  
7 HealthNet program. Notwithstanding any other provision of this  
8 section to the contrary, in the event federal financial participation is  
9 either denied, discontinued, reduced in excess of five percent per year,  
10 or no longer available for the revenues generated under section  
11 190.800, the director of the department of social services shall cause  
12 disbursement of all moneys held in the ambulance service  
13 reimbursement allowance fund to be made to all ambulance services in  
14 accordance with rules promulgated by the department of social  
15 services, along with a full accounting of such disbursements, within  
16 forty-five days of receipt of notice thereof by the department of social  
17 services.

190.833. The ambulance service reimbursement allowance tax  
2 provided in section 190.800 shall not be imposed prior to the effective  
3 date of rules promulgated by the department of social services, but in  
4 no event prior to October 1, 2009.

190.836. No rules implementing sections 190.800 to 190.836 may  
2 be filed with the secretary of state without first being provided to  
3 interested parties registered on a list of such parties to be maintained  
4 by the director of the department of social services. Rules shall be  
5 provided to all interested parties seventy-two hours prior to being filed  
6 with the secretary of state. Any rule or portion of a rule, as that term  
7 is defined in section 536.010, RSMo, that is created under the authority  
8 delegated in sections 190.800 to 190.836 shall become effective only if  
9 it complies with and is subject to all of the provisions of chapter 536,  
10 RSMo, and, if applicable, section 536.028, RSMo. Sections 190.800 to  
11 190.836 and chapter 536, RSMo, are nonseverable and if any of the  
12 powers vested with the general assembly pursuant to chapter 536,  
13 RSMo, to review, to delay the effective date, or to disapprove and annul  
14 a rule are subsequently held unconstitutional, then the grant of

15 rulemaking authority and any rule proposed or adopted after August  
16 28, 2009, shall be invalid and void.

190.839. Sections 190.800 to 190.839 shall expire on September 30,  
2 2011.

Section 1. Reimbursement for ambulance services provided  
2 under chapter 208, RSMo, shall be made based on mileage calculations  
3 from the point of pick up to the destination.

✓  
Unofficial

Bill

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